

ABSTRACT OF THE DISCLOSURE

**[0041]** A method of forming a gate for a Fin Field Effect Transistor (FinFET) is provided.

The method includes forming a first layer of material over a fin and forming a second layer over the first layer. The second layer includes either Ti or TiN. The method further includes forming a third layer over the second layer. The third layer includes an anti-reflective coating. The method also includes etching the first, second and third layers to form the gate for the FinFET.